

**SEML PBSL FIXED INCOME FUND**  
Statement of Financial Position (Un-Audited)  
As at March 31, 2024

Particulars	Amount in Taka
<b><u>ASSETS</u></b>	<b>31-Mar-24</b>
Investment at Fair Value	213,282,569
Dividend Receivable	1,136,698
Interest Receivables	14,317,216
Advance, Deposit & Prepayments	1,133,914
Receivable from Brokerage	81,904
Preliminary & Issue Expenses	20,565,612
Cash & Cash Equivalents	792,074,499
	<b>1,042,592,411</b>
<b><u>LIABILITIES</u></b>	
Liabilities for Expenses	3,615,522
	<b>3,615,522</b>
<b>Net Assets</b>	<b>1,038,976,889</b>
<b><u>OWNERS' EQUITY</u></b>	
Capital Fund	1,000,000,000
Unrealized Gain	-
Retained Earnings	38,976,889
	<b>1,038,976,889</b>
<b>Net Assets Value (NAV) per unit</b>	
At Fair Value	10.39
At Cost	10.48

*For and on behalf of SEML PBSL Fixed Income Fund*

-S/D-

**Managing Director & CEO**  
Strategic Equity Management Ltd

-S/D-

**Chief Operating Officer**  
Strategic Equity Management Ltd

Date: 30 April'2024  
Dhaka, Bangladesh



**SEML PBSL FIXED INCOME FUND**

Statement of Profit or Loss and other Comprehensive Income (Un-Audited)  
For the period from August 17,2023 to March 31,2024

Particulars	Amount in Taka	
	Aug 17,2023 to March 31,2024	Jan 01,2024 to March 31,2024
<b><u>INCOME</u></b>		
Financial Income	46,598,685	21,880,542
Net Income on Sale of Securities	2,491,974	2,491,974
Dividend Income	1,746,877	1,097,500
	<b>50,837,537</b>	<b>25,470,016</b>
<b><u>EXPENSES</u></b>		
Management Fee	8,910,586	3,581,158
Amortization of Preliminary & Issue Expense	2,015,023	804,242
Trustee Fee	763,922	385,186
Custodian Fee	44,802	28,583
CDBL Charges	15,567	9,831
Bank Charges	158,840	5,185
Printing and Publication Expense	30,000	30,000
IPO Application Fees -DSE	11,000	-
DSE EIs Registration Fee	25,000	-
Other Expenses	200	-
	<b>11,974,940</b>	<b>4,844,185</b>
<b>Profit before provision for the period</b>	<b>38,862,597</b>	<b>20,625,831</b>
(Provision)/Write Back Against Investments	(8,827,031)	(8,827,031)
<b>Net Profit for the period</b>	<b>30,035,565</b>	<b>11,798,800</b>
<b>Earning Per Unit (EPU)</b>	<b>0.30</b>	<b>0.12</b>

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**SEML PBSL FIXED INCOME FUND**

Statement of Changes in Equity (Un-Audited)

For the period from August 17,2023 to March 31,2024

Particulars	Amount in Taka			
	Capital Fund	Unrealized Gain	Retained Earnings	Total Equity
Opening balance as on 17 August 2023	1,000,000,000		8,941,324	1,008,941,324
Net Profit / (Loss) during the period	-	-	30,035,565	30,035,565
Unrealized Gain	-	-	-	-
Dividend	-	-	-	-
<b>Balance as at March 31,2024</b>	<b>1,000,000,000</b>	<b>-</b>	<b>38,976,889</b>	<b>1,038,976,889</b>

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Strategic Equity Management Ltd

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**Chief Operating Officer**  
Strategic Equity Management Ltd

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Dhaka, Bangladesh



**SEML PBSL FIXED INCOME FUND**  
Statement of Cash Flows (Un-Audited)  
For the period from August 17,2023 to March 31,2024

Particulars	Amount in Taka
	August 17,2023 to March 31,2024
<b>A. Cash Flows From Operating Activities</b>	
Financial Income	35,626,461
Income From Dividend	610,179
Income on Sale of Securities	2,491,974
Change in Advances, Deposits & Prepayments	(951,386)
Receivable From Brokerages	(81,904)
Operating Expenses	(26,637,029)
<b>Net Cash from / (used in) Operating Activities</b>	<b>11,058,296</b>
<b>B. Cash Flows From Investing Activities</b>	
Net Investment	(222,109,600)
<b>Net Cash from / (used in) Investing Activities</b>	<b>(222,109,600)</b>
<b>C. Cash Flows From Financing Activities</b>	
Capital Fund	-
Dividend paid	-
<b>Net Cash from / (used in) Financing Activities</b>	<b>-</b>
<b>Net Cash Flows (A+B+C)</b>	<b>(211,051,304)</b>
Cash & Cash Equivalents at Beginning of The period	1,003,125,803
<b>Cash &amp; Cash Equivalents at End of The period</b>	<b>792,074,499</b>
<b>Net Operating Cash Flow Per Unit (NOCFPU)</b>	<b>0.11</b>

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